## Transcript Prepared By the Clerk of the Legislature Transcriber's Office

Revenue Committee March 21, 2007

### [CONFIRMATION]

The Committee on Revenue met at 1:30 p.m. on March 21, 2007, in Room 1524 of the State Capitol, Lincoln, Nebraska, for the purpose of conducting a public hearing regarding a gubernatorial appointment. Senators present: Ray Janssen, Chairperson; Merton "Cap" Dierks, Vice Chairperson; Carroll Burling; Abbie Cornett; Chris Langemeier; Don Preister; Ron Raikes; and Tom White. Senators absent: None. [CONFIRMATION]

SENATOR JANSSEN: Good afternoon, ladies and gentlemen. Welcome to the Revenue Committee. The members that are here with us today are to my far left Senator Preister, and to his right, Senator Burling. To his right is Senator Cap Dierks. To my far right, Erma James, the committee clerk. Senator White is next to her. George Kilpatrick is to my right, the counsel for the committee. And my name is Ray Janssen from the 15th Legislative District. This afternoon we have a very short agenda, but we have a very important position to fill. We're here for the confirmation hearing for Ruth Sorensen to the Tax Equalization and Review Commission. Senator Cornett has joined us. Just comes strolling in. How many people are going to be testifying in Ms. Sorensen's behalf? One or two? Okay. All right. We're not going to go through all of the rigmarole about where the testifier sheets and so on and so forth are at, because this is a confirmation hearing. We will begin with the confirmation hearing and, Ms. Sorensen, would you please take the chair? [CONFIRMATION]

RUTH SORENSEN: Good afternoon, Chairman Janssen and the members of the Revenue Committee. I am Ruth Sorensen and I do appear before you, as the Chairman just indicated, to be appointed--well, to get your approval for my appointment--to the Tax Equalization and Review Commission. Just a little bit about myself. I believe you do have documents, resumes, indicating my background. I do have 13 years of banking industry background along with attending the University of Nebraska College of Law in 1992, receiving my J.D., Juris Doctorate, in 1994. I did return. I originally was raised in New Hampshire and I did return to the east coast briefly, but found myself drawn back to Nebraska. Throughout my career I've had corporate experience and civil practice experience, and also the public service experience. I had the opportunity to work as an attorney for the Department of Revenue for a few years and then in 2003, I became employed as an attorney with the Department of Property Assessment and Taxation, which is where I am currently employed. Throughout my professional career I've been involved with various real and personal property issues and matters. And for the past three years, having worked with the Department of Property Assessment and Taxation, as you are aware, we oversee the assessment function of nine counties in the state. With this responsibility of overseeing the assessment function in these counties comes the duty of ensuring compliance with the Nebraska constitutional statutory requirements. It's this experience that I bring to the commission the experience of having worked with and in the counties? I also bring the ability to analyze complex

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concepts and situations and the responsibility of ensuring the constitutional statutory requirements in compliance with property valuation. I also have the ability to understand, listen, and educate county officials and the public regarding concerns or issues or matters that are raised regarding the commission or property valuation and to address those concerns or issues to resolution. I also have the ability to ensure a more visible and accessible Tax Equalization and Review Commission for all to use and I would say the word enjoy, but sometimes it's not such a pleasure. It is an honor and a privilege to have been chosen to serve in this important capacity and I look forward to serving and I ask your support in my appointment. And at this point, I would be happy to take any questions if you have any questions. [CONFIRMATION]

SENATOR JANSSEN: Are there any questions? Senator Preister. [CONFIRMATION]

SENATOR PREISTER: Ms. Sorensen, thank you for appearing today. [CONFIRMATION]

RUTH SORENSEN: Sure. [CONFIRMATION]

SENATOR PREISTER: And whoever provided that lovely corsage, thank you to them as well. It's nice to brighten the room a little bit. [CONFIRMATION]

RUTH SORENSEN: I agree. [CONFIRMATION]

SENATOR PREISTER: You have very impressive credentials and experience and skills, as you somewhat highlighted as well. Are you able to do this appointment and maintain your present job with the state or is that something that will have to be changed? [CONFIRMATION]

RUTH SORENSEN: I would no longer work for the Department of Property Assessment and Taxation. [CONFIRMATION]

SENATOR PREISTER: Okay. [CONFIRMATION]

RUTH SORENSEN: My duties would be fully with the Tax Equalization and Review Commission. [CONFIRMATION]

SENATOR PREISTER: That was a concern. Okay, thank you for that. Can you help me to understand? You said you were from Massachusetts? [CONFIRMATION]

RUTH SORENSEN: Yes. New Hampshire. [CONFIRMATION]

SENATOR PREISTER: New Hampshire, I'm sorry. [CONFIRMATION]

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RUTH SORENSEN: That's okay. [CONFIRMATION]

SENATOR PREISTER: And then you came to Nebraska for law school or you came here for some other reason and then...I was just curious about a Nebraska connection. [CONFIRMATION]

RUTH SORENSEN: Sure. I came here to attend law school, but the reason I chose Nebraska, because obviously there's a number of colleges of law throughout the United States, as I worked in the bank back in New Hampshire we were the pilot bank for Information Technology, ITI down on Old Cheney Road. And I had numerous visits to Nebraska in training in the computer software arena and knew a number of people in Nebraska from my connection working in the bank and traveling back and forth and training people. So that's why I chose Nebraska, because it was always very welcoming. And I was actually born in Michigan so I have my roots back here in the Midwest. And that's... [CONFIRMATION]

SENATOR PREISTER: And you appear eager and very interested and enthusiastic about serving on the new position. I'm assuming that's the case from just your attitude. [CONFIRMATION]

RUTH SORENSEN: I am. [CONFIRMATION]

SENATOR PREISTER: Good. [CONFIRMATION]

RUTH SORENSEN: Thank you. [CONFIRMATION]

SENATOR PREISTER: Thank you. [CONFIRMATION]

SENATOR JANSSEN: Any other questions? Senator. [CONFIRMATION]

SENATOR RAIKES: A little follow-up on what Don asked. You have a lot of experience, public and private. As you look forward to this job, where would you be able to draw on your past experience? Where would this be sort of a brand new effort for you? [CONFIRMATION]

RUTH SORENSEN: I guess the brand new effort would be the challenge of educating the people of the state of Nebraska regarding the duties and responsibilities of the Tax Equalization and Review Commission. Having worked for the past three years with the counties, I think there is some perceptions that perhaps could be corrected. And also it's a step up as far as me deciding and making the decisions regarding appeals to the commission. [CONFIRMATION]

SENATOR RAIKES: Where are the areas you found a lack of understanding of TERC?

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#### [CONFIRMATION]

RUTH SORENSEN: Well, I think they felt it should be a little more informal, you know, as far as appearing before the commission, if they have an attorney or they don't have an attorney, and who can appear if they don't have an attorney, and that sort of thing, because I did receive a number of calls from county officials, county board members as to, you know, if they don't have a county attorney or the county attorney has a conflict, you know, who can appear on their behalf? And they would want one of us from the agency to appear and we can't do that. And there's just little things out there that I think need to be cleared up and a better understanding of what exactly...how to prepare for the case and that sort of thing. [CONFIRMATION]

SENATOR RAIKES: Okay, thank you. [CONFIRMATION]

SENATOR JANSSEN: Any other questions? I don't see any. [CONFIRMATION]

RUTH SORENSEN: Well great. [CONFIRMATION]

SENATOR JANSSEN: And I thank you very much for being here today and you answered the questions quite well that were posed to you. So thank you. [CONFIRMATION]

RUTH SORENSEN: Thank you very much. [CONFIRMATION]

ROBERT HANS: Mr. Chairman, I'm the son of a grocer. (Laughter) [CONFIRMATION]

SENATOR JANSSEN: Well, that's...I'm glad you finished that statement up with grocer. [CONFIRMATION]

ROBERT HANS: My name is Robert Hans, H-a-n-s. I am the outgoing commissioner from the first congressional district and I couldn't be happier. We have a great successor and I hope you will heartily endorse it. And you notice the Governor did make her appointment effective April 2, not April 1. She's not an April fool. (Laughter) Any questions? [CONFIRMATION]

SENATOR JANSSEN: Any questions? Mr. Hans, is that right? [CONFIRMATION]

ROBERT HANS: Hans, H-a-n-s. [CONFIRMATION]

SENATOR JANSSEN: Hans, okay. I thought it was Hams for a minute there and I thought you were going to tell me that you were some relation to the old brewing company. It was Hams Brewing Company, but that's fine. [CONFIRMATION]

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ROBERT HANS: I am familiar with them. [CONFIRMATION] SENATOR JANSSEN: You're old enough to remember that, aren't you? [CONFIRMATION] ROBERT HANS: Yes. [CONFIRMATION] SENATOR JANSSEN: Yeah certainly. Okay, I don't see any other questions. Thank you for being here. [CONFIRMATION] ROBERT HANS: Thank you. [CONFIRMATION] SENATOR JANSSEN: Is there anyone else in support of the appointment? Seeing none, thank you. [CONFIRMATION] RUTH SORENSEN: Thank you. [CONFIRMATION] SENATOR JANSSEN: That ends the hearing on... [CONFIRMATION] GEORGE KILPATRICK: I assume there's no opposition. [CONFIRMATION] SENATOR JANSSEN: Is there any opposition? Excuse me. (Laughter) It was all your great faces out there. I didn't think there was, but I'd have to ask. Anyone in a neutral capacity? Seeing none. That ends the hearing. [CONFIRMATION] Committee Clerk Chairperson